

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 10-42

Introduced by Council President Boniface at the request of the County Executive

Legislative Day No. 10-25 Date December 14, 2010

AN ACT to repeal and reenact, with amendments, Section 123-46.2, Conservation land tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide that the functions of the Environmental Land Preservation Commission be transferred to the Agricultural Land Preservation Advisory Board; and generally relating to tax credits.

By the Council, December 14, 2010

Introduced, read first time, ordered posted and public hearing scheduled

on: January 11, 2011

at: 6:30pm

By Order: Barbara J. O'Connor, Council Administrator

Due to inclement weather, public hearing rescheduled on February 1, 2011 at 6:30 p.m.

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on February 1, 2011, and concluded on February 1, 2011.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-46.2, Conservation land tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and it is hereby, repealed and reenacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§ 123-46.2. Conservation land tax credits.

A. Definitions. For the purpose of this section, the following words and phrases shall have the meanings as indicated:

[ENVIRONMENTAL LAND PRESERVATION COMMISSION (ELPC) -- A commission established by Harford County Bill No. 90-74.]

AGRICULTURAL LAND PRESERVATION ADVISORY BOARD -- AS DEFINED IN SECTION 60-11 OF THE HARFORD COUNTY CODE, AS AMENDED.

QUALIFIED CONSERVATION LAND -- Real property that:

- (1) Meets certain standards established by criteria specified by the [ELPC] AGRICULTURAL LAND PRESERVATION ADVISORY BOARD. The criteria are intended to be used to determine the eligibility of lands for conservation land tax credits;
- (2) Is used to assist in the preservation of a natural area;
- (3) Is subject to a conservation easement donated to a qualified conservation organization;
- and
- (4) Is not required to allow for public access.

QUALIFIED CONSERVATION ORGANIZATION -- Is defined in Section 26 CFR Ch. 1 (4-1-89 Edition) and Section 1.170A-14(C) of the Treasury Regulations, as an organization that

1 has a commitment to protect the conservation purposes of the donation, and has the resources to
2 enforce the restrictions. As a qualified conservation organization, a land trust must have
3 executed a cooperative agreement with the Maryland Environmental Trust. A conservation
4 group organized or operated primarily or substantially for one of the conservation purposes
5 specified in Section 170(H)(4)(A) of the Internal Revenue Service Code will be considered to
6 have the commitment required by the preceding sentence.

7 **B. Application for a property tax credit.**

8 (1) Any owner of qualified conservation land may apply to the Department of Treasury for
9 a property tax credit.

10 (2) To qualify for a property tax credit, the applicant must present documentation, as part
11 of the application, to the Department of Treasury which demonstrates, to the
12 satisfaction of the [ELPC] AGRICULTURAL LAND PRESERVATION ADVISORY
13 BOARD and the Department of Treasury, that the property is qualified conservation
14 land.

15 (3) Amount of credit. In accordance with the provisions of Section 9-220 of the Tax-
16 Property Article of the Annotated Code of Maryland, as amended, an owner of
17 qualified conservation land shall receive a tax credit of a maximum of \$500.00 against
18 the real property tax imposed by the county on qualified conservation land and
19 improvements thereon.

20 (4) The tax credit on qualified conservation land shall be granted for a period equal to the
21 duration of the conservation easement on the property subject to the annual cap of
22 \$500.00.

23 (5) These documents shall be filed with the Department of Treasury.

(6) To receive the tax credit at the beginning of the next fiscal year, landowners of qualified conservation land must apply by December 31st of each year.

C. [ELPC] AGRICULTURAL LAND PRESERVATION ADVISORY BOARD responsibilities.

In conjunction with the Department of Planning and Zoning, the [ELPC] AGRICULTURAL LAND PRESERVATION ADVISORY BOARD shall report to the executive branch and County Council by December 31 of each year the tax credits approved that year and identify budget needs for the next ensuing fiscal year.

Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date it becomes law.

EFFECTIVE: April 8, 2011

The Council Administrator does hereby certify that fifteen (15) copies of this Bill are immediately available for distribution to the public and the press.



Council Administrator

HARFORD COUNTY BILL NO. 10-42

Brief Title Agricultural Land Preservation Advisory Board

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Barbara J. O'Connor
Council Administrator

Date February 1, 2011

ENROLLED

Billy Boniface
Council President

Date February 1, 2011

BY THE COUNCIL

Read the third time.

Passed: LSD 11-04

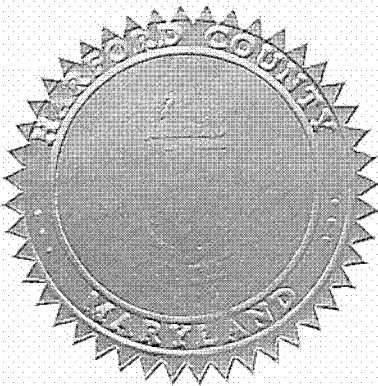
Failed of Passage: _____

By Order

Barbara J. O'Connor
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 2nd day of February, 2011 at 3:00 p.m.

Barbara J. O'Connor
Council Administrator



BY THE EXECUTIVE

David R. Craig
COUNTY EXECUTIVE

APPROVED: Date February 7, 2011

BY THE COUNCIL

This Bill No. 10-42, having been approved by the Executive and returned to the Council, becomes law on February 7, 2011.

EFFECTIVE DATE: April 8, 2011

Barbara J. O'Connor
Barbara J. O'Connor
Council Administrator